

# Volunteer Quality Alert 2005-08 – Child & Dependent Care Credit

Use this as a job aid to guide you in assisting taxpayers with Dependent Care Expenses.

**General Rule:** Form 2441 (Child & Dependent Care Credits) must be completed to get the credit. +

**Challenge:** Complete Form 2441 (including boxes on the Main Info screen, if using Tax Wise) so the taxpayer receives full benefit.

## EXTRACT - FORM 2441 – Key Information – Care Provider and Amount Paid for Each Qualifying Person. Remember to consider Dependent Care Benefits shown on Form W-2

### Part I Persons or Organizations Who Provided the Care—You must complete this part. (If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 61.

### Part II Credit for Child and Dependent Care Expenses

#### 2 Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2004 for the person listed in column (a)
First	Last		

Fill in Caregiver information and the amount paid per receipts. The dependents automatically show on the form to complete the amount paid for each qualifying person.

An X in this box inserts the Form 2441 (Child & Dependent Care Credit) in the Forms Tree in Tax Wise

## MAIN INFO SCREEN – TAXWISE

If the taxpayer is claiming Dependent Care (DC), the date of birth for the qualifying person and an "x" in the DC box should be entered on the Dependents' line.

c. Dependents/Nondependents See instructions above		Date of birth	Social security number	Relationship to YOU	Mo in Hm	C o d e	D C	E I C	Qualifies CTC	
First Name	Last Name								* Y N	C T C
Johnny	Doe	12/12/1999	123-45-6789	Son	12	1	X	X	Y	X

### For a training refresher, Volunteers can refer to:

- Publication 678, The Volunteer Assistor's Guide/Student Text, Lesson 8, Child & Dependent Care Credit, or
- Publication 4012, Volunteer Resource Guide, or
- Publication 17, Your Federal Income Tax, Part 6 Chapter 34 and
- The VITA Hotline at 1-800-829-8482.